

EXHIBIT 165

From: Mike Urwin
Sent: Monday, September 29, 2008 11:43 AM
To: John Schultz
Subject: RE: DEA visit notes

John,
Thank you. All seems fine, but it will be interesting to see what comes in the letter.
By the way, if there is anything we think we can anticipate for corrective action, we should identify and run the necessary remedial work, to allow us to respond faster.
Meanwhile, suggest you turn this into a formal 'note' for inclusion in the Board update papers [and for your files].

On the DEA Inspection Readiness Program [as discussed], please put pressure on all to complete timelines/responsibilities – more important, to do the required remediation work ASAP.

Thanks
Mike

From: John Schultz
Sent: Thursday, September 25, 2008 4:57 PM
To: Mike Urwin
Subject: DEA visit notes

Mike,

The DEA visit today was an investigation focused on Qualitest Suspicious Order handling and procedures. Eight agents arrived and collected documents and interviewed employees involved with the handling of suspicious orders.

Employees interviewed:

Trey Propst
Mike Reiney
Spike Pannell
Jeremy Tatum
Jackie Martin

Documents (copy) collected:

Excessive and Suspicious Order SOP w/attachments (new revision)
Excessive and Suspicious Order SOP (previous revision)
Qualitest individual/group training record
Sales records for Davids Discount Drug from 1/07 – present
Sales records for Davids Discount Drug specific to hydrocodone 1/07 – present
DEA daily controlled items sales procedure
Controlled substance affidavit
Letter to K. Wright (DEA) dated 5/4/2007 (example of suspicious order reported)

I believe the inspection went OK. The DEA seemed satisfied with the new procedure and the due diligence required to support adding new customers and shipping controlled drugs to direct accounts. A debriefing of Spike, Jeremy and Jackie regarding their respective interviews with the DEA indicated those went well. The DEA attorney commented they would follow up with a letter which in my experience is minor and will require us to promise a corrective action(s) to one or more comments they make.

I had contacted Mike Mapes to get a feel from him what might be going on when DEA first arrived. He didn't know why they would have been here. I spoke to him after the inspection and briefed him on the requests and comments from DEA

and his opinion is they have an issue with Davids Discount Drug and we need to make sure we do our homework on them. He also felt that DEA was satisfied. They may have an issue with us shipping Davids but there is not a systemic problem here with the way we handle suspicious orders.

Let me know if you have any further questions.

Regards,

JOHN SCHULTZ
Director of Compliance

Qualitest
Pharmaceuticals

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